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REPORT OF THE PROGRAMME AND BUDGET COMMITTEE

Financial situation of UNIDO

Report by the Director-General

Summary

Provides an update of the information on the financial situation of UNIDO as reported in document IDB.11/6, including a status report as of 10 June 1993 of assessed contributions paid by Member States and advances to the Working Capital Fund and a cash flow analysis for 1993. Reports on the progress made on the plan of action for balancing the regular and operational budgets.

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Introduction

1. The report on the financial situation of UNIDO by the Director-General (IDB.11/6) provided a comprehensive description of the factors that impact on the financial status of the regular and operational budgets. In that report the Director-General also presented a plan of action for balancing the 1992-1993 regular budget disbursements with cash income and operational budget expenditures with expected income. The present document provides an update of the financial situation, reviews the plan of action and reports on the progress made in balancing the regular and operational budgets.

I. CURRENT SITUATION

Regular budget

2. Annex I shows the status of assessed contributions to the regular budget as of 10 June 1993. As of that date, unpaid assessed contributions for the period 1986 to 1992 amounted to $11,315,954 and AS 280,748,631 (equivalent to $24,627,083 at an exchange rate of US$ 1 = AS 11.40) for a total equivalent of $35,943,037.

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Unpaid assessed contributions for 1993 amounted to $6,229,278 and A$ 545,793,520 (equivalent to $47,876,635) for a total equivalent of $53,105,913, or 52.69 per cent of the 1993 assessment. The total cumulative amount outstanding is equivalent to $89,048,950, or 88.35 per cent of the 1993 assessment. While the total cumulative amount outstanding is one of the major factors influencing the financial situation in the regular budget and, consequently, the ability of the Organization to fully implement its programme of work, it is important to note that the current year collection rate as of 10 June 1993 of 47.31 per cent represents the best comparative collection rate reported since the conversion of UNIDO into a specialized agency. The current collection rates for 1992 and 1991 assessments are 72.88 and 92.26 per cent respectively.

3. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 10 June 1993 amounted to $77,700.

4. Annex III shows the general fund cash flow analysis for 1993 as of 10 June 1993. Projections of assessed contribution income are based on previous patterns of receipts of income.

5. As can be seen from the cash flow analysis, the Organization is not expected to experience cash shortfalls under the regular budget during 1993 provided that the improved pattern of payments and rates of collection experienced to date continue in 1993. The reduced expenditure levels, arising in part from a higher-than-budgeted vacancy factor for Professional-level posts (12.5 per cent as at 31 May 1993), have also led to an improved cash position in the regular budget.

6. The improved cash situation has permitted the partial release of the 15 per cent reserve of appropriations withheld in accordance with General Conference resolution GC.4/Res.27, paragraph 4. However, the cost control measures related to administrative and general operating costs and for travel and consultants are expected to be maintained in 1993, thereby contributing to the stabilization of the financial situation of the Organization.

Operational budget

7. The Organization experienced a continued decline in technical cooperation activities during the first five months of 1993 compared to the same period in 1992, with consequent reduced levels of support cost income available in the operational budget. This major factor influencing the operational budget has been taken into account in the review and implementation of the plan of action for balancing the budgets as presented in document IDB.11/6. Notwithstanding the cost control measures already introduced in the operational budget, including the maintenance of high vacancy factors for both Professional- (37 per cent) and General Service-level posts (10 per cent), the shortfall of income earned is producing a rapidly increasing deficit in this budget and thus further depletion of the reserves.

8. A comparison of the most recent 1993 estimates of operational budget income and expenditures projected at current levels with those presented in document IDB.11/6 is as follows:

	IDB.11/6	Current estimates
	(Millions of US dollars)	
Income	19.8	16.4
Expenditure	19.5	20.2
Estimated 1993 surplus/(deficit)	0.3	(3.8)

9. The projected impact on the operational budget reserves of the current estimates of income and expenditure is as follows:

	Millions of US dollars
Balance of reserves - 31 December 1992	4.4
Estimated deficit for 1993	3.8
Estimated closing balance of reserves - 31 December 1993	0.6

10. To achieve stabilization under the operational budget, it is essential that the levels of income and expenditure be brought into line before the end of 1993. The estimated balance of reserves at 31 December 1993 of $600,000 could not support a continuing deficit in the operational budget in 1994 and would not provide an adequate reserve against contingencies, such as exchange rate variations, reduction in income or abrupt termination of activities.

II. REVIEW OF THE PLAN OF ACTION

11. The framework of the plan of action for balancing the regular and operational budgets as described in paragraphs 24 and 25 of document IDB.11/6 took into account pertinent financial regulations for balancing income and expenditures and the requirement to withhold 15 per cent of regular budget appropriations pending receipt of assessed contributions from Member States. In addition, the framework encompassed decisions of the policy-making organs concerning the need for additional economies and efficiencies, staff reductions in compliance with staff regulations and continued strict control and monitoring of income and expenditures. The requirement to preserve the capacity of the Organization for technical cooperation delivery with due regard to the need for equitable geographical distribution of the staffing of the Secretariat was also taken into account.

12. The plan of action requirements described in paragraph 37 of document IDB.11/6 foresaw further action by the Secretariat to develop technical cooperation opportunities and to curtail expenditures, including reducing staffing levels. The deepening financial crisis in the operational budget has necessitated an accelerated implementation of the proposals under subparagraph (c) of the plan of action (IDB.11/6, para. 37) relating to adjustments in staffing levels. In view of the most recent estimates of income and expenditure as shown under paragraph 8 above, stabilization of the operational budget could not be achieved without substantial reductions in staff costs, which represent a high proportion of operational budget expenditures.

13. While the results expected of the plan of action foresee, inter alia, the eventual stabilization of both the regular and operational budgets, the measures to reach a sustainable

financial condition necessarily must also be taken within the framework of the identification of organizational priorities and structural reforms currently under consideration in the Secretariat. In order to permit the harmonization of the Organization's financial resources and structural reforms, the Secretariat plans to take steps to rapidly stabilize the financial situation with a view to facilitating the flexibility required to redirect available financial and staff resources in preparation for a new structure of UNIDO.

Adjustments to the staffing levels

14. Bearing in mind the Organization's need to introduce structural reforms within a reduced resource base, while at the same time ensuring that substantive activities are adequately staffed, immediate attention is being given to the process of adjusting the staffing levels. In order to effect those measures, the reduction and reassignment of staff will be carried out during the remainder of 1993, taking properly into account the applicable rules and regulations of the Organization in the process of reducing staff and bringing about the flexibility to carry out reform. This will inevitably involve staff reductions beyond those attainable through normal attrition and, therefore, will necessarily result in additional separation costs under both the regular and operational budgets. The financial impact on the regular and operational budgets will only be known once the details of the staff reductions and reassignments have been effected. It is expected, however, that separation costs related to the reductions can be met from existing resources and without additional assessment on Member States.

15. The challenge of reconciling the legitimate concerns of Member States and the financial situation of the Organization, while having regard to a possible new structure and the priorities of UNIDO, will require flexibility and the full cooperation and support of both the Member States and the Secretariat.

III. ACTION REQUIRED OF THE BOARD

16. The Board may wish to take note of the present report on the action to be taken with respect to the plan of action to stabilize the financial situation.

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 10 June 1993)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 10 June 1993					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Ref. 11.40)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	141	14,728	986	102,906	0	0	0	0	141	14,728	986	102,906	10,319	11,446
ALBANIA	0.01	986	102,906	986	102,906	0	0	0	0	986	102,906	986	102,906	18,054	20,026
ALGERIA	0.16	0	0	15,775	1,646,493	0	0	15,775	1,646,493	0	0	0	0	0	0
ANGOLA	0.01	30,022	102,906	986	102,906	0	0	0	0	30,022	102,906	986	102,906	18,054	49,062
ARGENTINA	0.56	6,543	682,894	55,213	5,762,726	0	0	0	0	6,543	682,894	55,213	5,762,726	566,405	627,181
AUSTRALIA	1.50	0	0	147,892	15,435,672	0	0	127,763	13,334,967	0	0	20,129	2,100,905	184,290	204,419
AUSTRIA	0.74	0	0	72,960	7,615,030	0	0	72,960	7,615,030	0	0	0	0	0	0
BAHAMAS	0.02	25,817	205,812	1,972	205,812	6,750	0	0	0	18,887	205,812	1,972	205,812	36,108	56,947
BAHRAIN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
BANGLADESH	0.01	19,313	102,906	986	102,906	2,778	0	0	0	16,535	102,906	986	102,906	18,054	35,575
BARBADOS	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,027	10,013
BELARUS	0.31	176,441	3,190,080	30,564	3,190,080	0	0	0	0	176,441	3,190,080	30,564	3,190,080	559,664	706,569
BELGIUM	1.05	399	41,610	103,524	10,805,111	399	41,610	103,524	10,805,111	0	0	0	0	0	0
BELIZE	0.01	9,738	102,906	986	102,906	9,738	102,906	986	102,906	0	0	0	0	0	0
BENIN	0.01	986	102,906	986	102,906	986	102,906	0	0	0	0	986	102,906	9,027	10,013
BHUTAN	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
BOLIVIA	0.01	3,275	102,906	986	102,906	0	0	0	0	3,275	102,906	986	102,906	18,054	22,315
BOTSWANA	0.01	986	102,906	986	102,906	196	20,427	0	0	790	82,479	986	102,906	16,282	18,038
BRAZIL	1.58	2,619,032	16,259,119	155,779	16,259,119	2,463,253	21	0	0	155,779	16,259,098	155,779	16,259,119	2,852,476	3,164,034
BULGARIA	0.13	0	0	12,817	1,337,776	0	0	0	0	0	0	12,817	1,337,776	117,349	130,166
BURKINA FASO	0.01	40,291	102,906	986	102,906	0	0	0	0	40,291	102,906	986	102,906	18,054	59,331
BURUNDI	0.01	920	96,058	986	102,906	757	79,088	0	0	163	16,970	986	102,906	10,516	11,665
CAMEROON	0.01	1,185	102,906	986	102,906	0	0	0	0	1,185	102,906	986	102,906	18,054	20,225
CANADA	3.09	0	0	304,657	31,797,897	0	0	304,657	31,797,897	0	0	0	0	0	0

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 10 June 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RpE:11.40) $ Equiv.	TOTAL $ Equiv.
CAPE VERDE	0.01	27,070	102,906	986	102,906	17,342	0	0	0	9,728	102,906	986	102,906	18,054	28,768
CENTRAL AFRICAN REPUBLIC	0.01	25,690	102,906	986	102,906	0	0	0	0	25,690	102,906	986	102,906	18,054	44,730
CHAD	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	18,054	28,778
CHILE	0.08	141,530	823,247	7,888	823,247	63,634	0	0	0	77,896	823,247	7,888	823,247	144,430	230,214
CHINA	0.76	0	0	74,932	7,820,842	0	0	74,932	7,820,842	0	0	0	0	0	0
COLOMBIA	0.13	0	0	12,817	1,337,776	0	0	12,817	1,337,776	0	0	0	0	0	0
COMOROS	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,054	64,470
CONGO	0.01	20,371	102,906	986	102,906	0	0	0	0	20,371	102,906	986	102,906	18,054	39,411
COSTA RICA	0.01	53,628	102,906	986	102,906	870	0	0	0	52,758	102,906	986	102,906	18,054	71,798
COTE D'IVOIRE	0.02	22,028	205,812	1,972	205,812	22,028	205,812	1,972	205,812	0	0	0	0	0	0
CUBA	0.09	82,029	926,152	8,874	926,152	42,010	0	0	0	40,019	926,152	8,874	926,152	162,482	211,375
CYPRUS	0.02	0	0	1,972	205,812	0	0	1,972	205,812	0	0	0	0	0	0
CZECHOSLOVAKIA	0.55	0	0	54,227	5,659,820	0	0	0	0	0	0	54,227	5,659,820	496,475	550,702
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	75,274	514,529	4,930	514,529	37,220	0	0	0	38,054	514,529	4,930	514,529	90,268	133,252
DENMARK	0.64	0	0	63,100	6,585,972	0	0	150	15,631	0	0	62,950	6,570,341	576,346	639,296
DJIBOUTI	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	18,054	28,778
DOMINICA	0.01	9,491	102,906	986	102,906	2,002	0	0	0	7,489	102,906	986	102,906	18,054	26,529
DOMINICAN REPUBLIC	0.02	135,304	205,812	1,972	205,812	0	0	0	0	135,304	205,812	1,972	205,812	36,108	173,384
ECUADOR	0.03	40,378	308,717	2,958	308,717	0	0	0	0	40,378	308,717	2,958	308,717	54,160	97,496
EGYPT	0.07	0	0	6,902	720,341	0	0	0	0	0	0	6,902	720,341	63,188	70,090
EL SALVADOR	0.01	33,850	102,906	986	102,906	0	0	0	0	33,850	102,906	986	102,906	18,054	52,890
EQUATORIAL GUINEA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,054	64,470
ETHIOPIA	0.01	8,413	102,906	986	102,906	7,796	38,524	0	0	617	64,382	986	102,906	14,675	16,278

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 10 June 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:11.40) $ Equiv.	TOTAL $ Equiv.
FIJI	0.01	15,088	102,906	986	102,906	0	0	0	0	15,088	102,906	986	102,906	18,054	34,128
FINLAND	0.56	0	0	55,213	5,762,726	0	0	55,213	5,762,726	0	0	0	0	0	0
FRANCE	5.96	0	0	587,623	61,331,866	0	0	587,623	61,331,866	0	0	0	0	0	0
GABON	0.02	50,413	205,812	1,972	205,812	0	0	0	0	50,413	205,812	1,972	205,812	36,108	88,493
GAMBIA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,054	64,470
GERMANY	8.87	0	0	874,533	91,277,458	0	0	874,533	91,277,458	0	0	0	0	0	0
GHANA	0.01	9,738	102,906	986	102,906	100	0	0	0	9,638	102,906	986	102,906	18,054	28,678
GREECE	0.35	7,315	763,466	34,508	3,601,704	7,315	763,466	34,508	3,601,704	0	0	0	0	0	0
GRENADA	0.01	36,828	102,906	986	102,906	7,876	0	0	0	28,952	102,906	986	102,906	18,054	47,992
GUATEMALA	0.02	45,770	205,812	1,972	205,812	0	0	0	0	45,770	205,812	1,972	205,812	36,108	83,850
GUINEA	0.01	889	92,766	986	102,906	0	0	0	0	889	92,766	986	102,906	17,164	19,039
GUINEA-BISSAU	0.01	30,428	102,906	986	102,906	0	0	0	0	30,428	102,906	986	102,906	18,054	49,468
GUYANA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
HAITI	0.01	40,695	102,906	986	102,906	0	0	0	0	40,695	102,906	986	102,906	18,054	59,735
HONDURAS	0.01	34,330	102,906	986	102,906	0	0	0	0	34,330	102,906	986	102,906	18,054	53,370
HUNGARY	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
INDIA	0.36	0	0	35,494	3,704,609	0	0	177	18,465	0	0	35,317	3,686,144	323,346	358,663
INDONESIA	0.16	0	0	15,775	1,646,493	0	0	15,775	1,646,493	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	31,002	3,236,785	74,932	7,820,842	0	0	0	0	31,002	3,235,785	74,932	7,820,842	989,880	1,075,814
IRAQ	0.13	117,971	1,337,776	12,817	1,337,776	0	0	0	0	117,971	1,337,776	12,817	1,337,776	234,698	365,488
IRELAND	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
ISRAEL	0.23	253	26,366	22,677	2,366,834	0	0	0	0	253	26,366	22,677	2,366,834	209,930	232,860
ITALY	4.26	0	0	420,013	43,837,877	0	0	0	0	0	0	420,013	43,837,877	3,845,428	4,265,441
JAMAICA	0.01	16,057	102,906	986	102,906	0	0	0	0	16,057	102,906	986	102,906	18,054	35,097

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 10 June 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RpE:11.40) $ Equiv.	TOTAL $ Equiv.
JAPAN	12.36	0	0	1,218,628	127,191,588	0	0	1,218,628	127,191,588	0	0	0	0	0	0
JORDAN	0.01	24,747	102,906	986	102,906	0	0	0	0	24,747	102,906	986	102,906	18,054	43,787
KENYA	0.01	12,982	102,906	986	102,906	0	0	0	0	12,982	102,906	986	102,906	18,054	32,022
KUWAIT	0.25	0	0	24,649	2,572,645	0	0	0	0	0	0	24,649	2,572,645	225,671	250,320
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0	0	986	102,906	0	0	11	1,122	0	0	975	101,784	8,928	9,903
LEBANON	0.01	26,169	102,906	986	102,906	16,441	0	0	0	9,728	102,906	986	102,906	18,054	28,768
LESOTHO	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,027	10,013
LIBERIA	0.01	18,490	102,906	986	102,906	0	0	0	0	18,490	102,906	986	102,906	18,054	37,530
LIBYAN ARAB JAMAHIRIYA	0.24	442,105	2,469,740	23,663	2,469,740	0	0	0	0	442,105	2,469,740	23,663	2,469,740	433,288	899,056
LITHUANIA	0.15	146,071	1,543,587	14,789	1,543,587	0	0	0	0	146,071	1,543,587	14,789	1,543,587	270,804	431,664
LUXEMBOURG	0.06	0	0	5,916	617,435	0	0	5,916	617,435	0	0	0	0	0	0
MADAGASCAR	0.01	11,900	102,906	986	102,906	6,701	0	0	0	5,199	102,906	986	102,906	18,054	24,239
MALAWI	0.01	89	9,291	986	102,906	0	0	0	0	89	9,291	986	102,906	9,842	10,917
MALAYSIA	0.12	0	0	11,831	1,234,870	0	0	0	0	0	0	11,831	1,234,870	108,322	120,153
MALDIVES	0.01	986	102,906	986	102,906	0	0	0	0	986	102,906	986	102,906	18,054	20,026
MALI	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,054	64,470
MALTA	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,027	10,013
MAURITANIA	0.01	27,932	102,906	986	102,906	0	0	0	0	27,932	102,906	986	102,906	18,054	46,972
MAURITIUS	0.01	0	0	986	102,906	0	0	433	45,148	0	0	553	57,758	5,066	5,619
MEXICO	0.87	2,312	241,330	85,777	8,952,806	2,312	241,330	37,080	3,870,238	0	0	48,697	5,082,568	445,839	494,536
MONGOLIA	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	18,054	28,778
MOROCCO	0.03	0	0	2,958	308,717	0	0	0	0	0	0	2,958	308,717	27,080	30,038
MOZAMBIQUE	0.01	986	102,906	986	102,906	98	10,227	0	0	888	92,679	986	102,906	17,157	19,031

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 10 June 1993					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE:11.40)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
MYANMAR	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
NAMIBIA	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,027	10,013
NEPAL	0.01	25,680	102,906	986	102,906	0	0	0	0	25,680	102,906	986	102,906	18,054	44,720
NETHERLANDS	1.49	0	0	146,906	15,332,967	0	0	146,906	15,332,967	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	23,663	2,469,740	0	0	23,663	2,469,740	0	0	0	0	0	0
NICARAGUA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,054	64,470
NIGER	0.01	33,850	102,906	986	102,906	0	0	0	0	33,850	102,906	986	102,906	18,054	52,890
NIGERIA	0.20	14,913	1,556,466	19,719	2,058,116	9,283	968,853	0	0	5,630	587,613	19,719	2,058,116	232,081	257,430
NORWAY	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
OMAN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
PAKISTAN	0.06	111	11,614	5,916	617,435	0	0	0	0	111	11,614	5,916	617,435	55,180	61,207
PANAMA	0.02	59,065	205,812	1,972	205,812	31,487	0	0	0	27,578	205,812	1,972	205,812	36,108	65,658
PAPUA NEW GUINEA	0.01	2,363	102,906	986	102,906	1,454	8,078	0	0	909	94,828	986	102,906	17,345	19,240
PARAGUAY	0.02	81,973	205,812	1,972	205,812	0	0	0	0	81,973	205,812	1,972	205,812	36,108	120,053
PERU	0.06	109,931	617,435	5,916	617,435	104,196	18,902	0	0	5,735	598,533	5,916	617,435	106,664	118,315
PHILIPPINES	0.07	6,938	720,341	6,902	720,341	0	0	0	0	6,938	720,341	6,902	720,341	126,376	140,216
POLAND	0.47	89	9,238	46,339	4,836,573	89	9,238	46,339	4,836,573	0	0	0	0	0	0
PORTUGAL	0.20	17,747	1,852,255	19,719	2,058,116	17,747	1,852,255	0	0	0	0	19,719	2,058,116	180,536	200,255
QATAR	0.05	48,691	514,529	4,930	514,529	48,691	514,529	82	8,513	0	0	4,848	506,016	44,387	49,235
REPUBLIC OF KOREA	0.68	67,044	6,997,595	67,044	6,997,595	66,790	6,971,088	0	0	254	26,507	67,044	6,997,595	616,149	683,447
ROMANIA	0.17	16,761	1,749,380	16,761	1,749,399	0	0	0	0	16,761	1,749,380	16,761	1,749,399	306,910	340,432
RUSSIAN FEDERATION	9.19	5,246,476	94,570,444	906,083	94,570,444	0	0	0	0	5,246,476	94,570,444	906,083	94,570,444	16,591,306	22,743,865
RWANDA	0.01	9,471	102,906	986	102,906	9,471	102,906	125	13,032	0	0	861	89,874	7,884	8,745
SAINT KITTS AND NEVIS	0.01	36,330	102,906	986	102,906	10,000	0	0	0	26,330	102,906	986	102,906	18,054	45,370

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 10 June 1993					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE:11.40)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
SAINT LUCIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	25,218	102,906	986	102,906	0	0	0	0	25,218	102,906	986	102,906	18,054	44,258
SAO TOME AND PRINCIPE	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,054	64,470
SAUDI ARABIA	0.95	0	0	93,665	9,776,052	0	0	93,665	9,776,052	0	0	0	0	0	0
SENEGAL	0.01	11,964	102,906	986	102,906	11,964	102,906	986	102,906	0	0	0	0	0	0
SEYCHELLES	0.01	20,131	102,906	986	102,906	0	0	0	0	20,131	102,906	986	102,906	18,054	39,171
SIERRA LEONE	0.01	36,126	102,906	986	102,906	0	0	0	0	36,126	102,906	986	102,906	18,054	55,166
SOMALIA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,054	64,470
SPAIN	1.96	0	0	193,245	20,169,540	0	0	0	0	0	0	193,245	20,169,540	1,769,258	1,962,503
SRI LANKA	0.01	986	102,906	986	102,906	986	102,906	0	0	0	0	986	102,906	9,027	10,013
SUDAN	0.01	928	96,809	986	102,906	0	0	0	0	928	96,809	986	102,906	17,519	19,433
SURINAME	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,054	64,470
SWAZILAND	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SWEDEN	1.10	0	0	108,454	11,319,640	0	0	108,454	11,319,640	0	0	0	0	0	0
SWITZERLAND	1.15	0	0	113,384	11,834,169	0	0	113,384	11,834,169	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	3,944	411,623	3,944	411,623	0	0	0	0	3,944	411,623	3,944	411,623	72,214	80,102
THAILAND	0.11	0	0	10,845	1,131,964	0	0	10,845	1,131,964	0	0	0	0	0	0
TOGO	0.01	1,203	102,906	986	102,906	0	0	0	0	1,203	102,906	986	102,906	18,054	20,243
TONGA	0.01	12,356	102,906	986	102,906	12,059	71,952	0	0	297	30,954	986	102,906	11,742	13,025
TRINIDAD AND TOBAGO	0.05	25,883	514,529	4,930	514,529	0	0	0	0	25,883	514,529	4,930	514,529	90,268	121,081
TUNISIA	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
TURKEY	0.27	1,159	121,000	26,621	2,778,457	0	0	0	0	1,159	121,000	26,621	2,778,457	254,338	282,118
UGANDA	0.01	871	90,900	986	102,906	0	0	0	0	871	90,900	986	102,906	17,001	18,858

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 10 June 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:11.40) $ Equiv.	TOTAL $ Equiv.
UKRAINE	1.17		661,394	12,039,980	115,356	12,039,980	0	0	0	0	661,394	12,039,980	115,356	12,039,980	2,112,278	2,889,028
UNITED ARAB EMIRATES	0.21		506,972	2,161,022	20,705	2,161,022	0	0	0	0	506,972	2,161,022	20,705	2,161,022	379,126	906,803
UNITED KINGDOM	4.98		0	0	491,001	51,247,096	0	0	491,001	51,247,096	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01		8,914	102,906	986	102,906	3,534	0	0	0	5,380	102,906	986	102,906	18,054	24,420
UNITED STATES OF AMERICA	25.00		1,092,297	114,006,115	2,464,862	257,264,539	0	0	0	0	1,092,297	114,006,115	2,464,862	257,264,539	32,567,601	36,124,760
URUGUAY	0.04		38,952	411,623	3,944	411,623	35,587	60,390	0	0	3,365	351,233	3,944	411,623	66,917	74,226
VANUATU	0.01		15,917	102,906	986	102,906	15,121	19,785	0	0	796	83,121	986	102,906	16,318	18,100
VENEZUELA	0.49		47,413	4,948,613	48,311	5,042,385	0	0	0	0	47,413	4,948,613	48,311	5,042,385	876,403	972,127
VIET NAM	0.01		36	3,802	986	102,906	0	0	0	0	36	3,802	986	102,906	9,361	10,383
YEMEN	0.01		62,682	102,906	986	102,906	0	0	0	0	62,682	102,906	986	102,906	18,054	81,722
YUGOSLAVIA	0.42		821,795	4,322,044	41,410	4,322,044	0	0	0	0	821,795	4,322,044	41,410	4,322,044	758,254	1,621,459
ZAIRE	0.01		19,535	102,906	986	102,906	0	0	0	0	19,535	102,906	986	102,906	18,054	38,575
ZAMBIA	0.01		12,593	102,906	986	102,906	0	0	0	0	12,593	102,906	986	102,906	18,054	31,633
ZIMBABWE	0.01		899	93,803	986	102,906	0	0	0	0	899	93,803	986	102,906	17,255	19,140
Sub-Total 1 (155 States)	100.00	86-	63,382	0	0	0	0	0	0	0	63,382	0	0	0	0	63,382
		87-	85,500	0	0	0	5,458	0	0	0	80,042	0	0	0	0	80,042
		88-	204,593	0	0	0	20,911	0	0	0	183,682	0	0	0	0	183,682
		89-	425,542	0	0	0	31,542	0	0	0	394,000	0	0	0	0	394,000
		90-	2,486,310	0	0	0	1,369,132	0	0	0	1,116,178	0	0	0	0	1,116,178
		91-	8,339,914	0	0	0	1,551,115	0	0	0	6,788,799	0	0	0	0	6,788,799
		92-	2,758,491	287,910,539	0	0	118,903	12,410,105	0	0	2,639,588	275,500,434	0	0	24,166,715	26,806,303
		93-	0	0	9,859,459	1,029,068,171	0	0	4,686,380	489,130,283	0	0	5,173,079	539,927,888	47,362,106	52,535,185
		T-	14,362,732	287,910,539	9,859,459	1,029,068,171	3,097,061	12,410,105	4,686,380	489,130,283	11,265,671	275,500,434	5,173,079	539,927,888	71,528,821	87,967,571

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 10 June 1993 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:11.40) $ Equiv.	TOTAL $ Equiv.
ARMENIA	0.13		12,817	1,337,776	12,817	1,337,776	0	0	0	0	12,817	1,337,776	12,817	1,337,776	234,698	260,332
BOSNIA AND HERZEGOVINA	0.04		3,944	411,623	3,944	411,623	0	0	0	0	3,944	411,623	3,944	411,623	72,214	80,102
CROATIA	0.13		12,817	1,337,776	12,817	1,337,776	0	0	0	0	12,817	1,337,776	12,817	1,337,776	234,698	260,332
GEORGIA	0.21		20,705	2,161,022	20,705	2,161,022	0	0	0	0	20,705	2,161,022	20,705	2,161,022	379,126	420,536
KYRGYZSTAN	0.06		0	0	5,916	617,435	0	0	0	0	0	0	5,916	617,435	54,161	60,077
SLOVENIA	0.09		8,874	926,152	8,874	926,152	8,874	926,152	8,874	926,152	0	0	0	0	0	0
Sub-Total 2 (6 States)	0.66	92-	59,157	6,174,349	0	0	8,874	926,152	0	0	50,283	5,248,197	0	0	460,365	510,651
		93-	0	0	65,073	6,791,784	0	0	8,874	926,152	0	0	56,199	5,865,632	514,529	570,728
		T-	59,157	6,174,349	65,073	6,791,784	8,874	926,152	8,874	926,152	50,283	5,248,197	56,199	5,865,632	974,897	1,081,379
TOTAL (161 States)	100.66	86-	63,382	0	0	0	0	0	0	0	63,382	0	0	0	0	63,382
		87-	85,500	0	0	0	5,458	0	0	0	80,042	0	0	0	0	80,042
		88-	204,593	0	0	0	20,911	0	0	0	183,682	0	0	0	0	183,682
		89-	425,542	0	0	0	31,542	0	0	0	394,000	0	0	0	0	394,000
		90-	2,485,310	0	0	0	1,369,132	0	0	0	1,116,178	0	0	0	0	1,116,178
		91-	8,339,914	0	0	0	1,551,115	0	0	0	6,788,799	0	0	0	0	6,788,799
		92-	2,817,648	294,084,888	0	0	127,777	13,336,257	0	0	2,689,871	280,748,631	0	0	24,627,083	27,316,954
		93-	0	0	9,924,532	1,035,849,955	0	0	4,695,254	490,056,435	0	0	5,229,278	545,793,520	47,876,635	53,105,913
		T-	14,421,889	294,084,888	9,924,532	1,035,849,955	3,106,935	13,336,257	4,695,254	490,056,435	11,315,954	280,748,631	5,229,278	545,793,520	72,503,718	89,048,950

1. Armenia, Bosnia and Herzegovina, Croatia, Georgia, Kyrgyzstan and Slovenia became Member States of UNIDO after the close of the fourth session of the General Conference and were therefore not included in the scale of assesments. (cf. IDB.11/6-PBC.9/8, paras. 11 & 12)

2. Czechoslovakia ceased to exist on 31 December 1992. In January 1993 the Czech Republic and Slovakia became Member States of UNIDO. It is expected that rates of assessment will be approved in December 1993 by the General Assembly. (cf. IDB.11/6-PBC.9/8, para. 13)

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 10 JUNE 1993

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.16	14,400	14,400	0	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.56	50,400	50,400	0	0
AUSTRALIA	1.50	135,000	135,000	0	0
AUSTRIA	0.74	66,600	66,600	0	0
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.31	27,900	27,900	0	0
BELGIUM	1.05	94,500	94,500	0	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.58	142,200	134,300	7,900	0
BULGARIA	0.13	11,700	11,700	0	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0
CAMEROON	0.01	900	900	0	0
CANADA	3.09	278,100	278,100	0	0
CAPE VERDE	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1988-1992	Collections in 1993	Amount outstanding to date
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.76	68,400	68,400	0	0
COLOMBIA	0.13	11,700	11,700	0	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.55	49,500	49,500	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.64	57,600	57,600	0	0
DJIBOUTI	0.01	900	0	0	900
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	0	1,800
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.56	50,400	50,400	0	0
FRANCE	5.96	536,400	536,400	0	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	0	0	900

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
GERMANY	8.87	798,300	798,300	0	0
GHANA	0.01	900	900	0	0
GREECE	0.35	31,500	31,500	0	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.18	16,200	16,200	0	0
INDIA	0.36	32,400	32,400	0	0
INDONESIA	0.16	14,400	14,400	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	68,400	68,400	0	0
IRAQ	0.13	11,700	10,800	0	900
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.23	20,700	20,700	0	0
ITALY	4.26	383,400	383,400	0	0
JAMAICA	0.01	900	900	0	0
JAPAN	12.36	1,112,400	1,112,400	0	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.25	22,500	22,500	0	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.24	21,600	21,600	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
LITHUANIA	0.15	13,500	0	0	13,500
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.12	10,800	10,800	0	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.87	78,300	78,300	0	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.49	134,100	134,100	0	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.55	49,500	49,500	0	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.47	42,300	42,300	0	0
PORTUGAL	0.20	18,000	18,000	0	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.68	61,200	19,800	41,400	0
ROMANIA	0.17	15,300	15,300	0	0
RUSSIAN FEDERATION	9.19	827,100	827,100	0	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	0.95	85,500	85,500	0	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SOMALIA	0.01	900	0	0	900
SPAIN	1.96	176,400	176,400	0	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.10	99,000	99,000	0	0
SWITZERLAND	1.15	103,500	103,500	0	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.11	9,900	9,900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.27	24,300	24,300	0	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.17	105,300	105,300	0	0
UNITED ARAB EMIRATES	0.21	18,900	18,900	0	0
UNITED KINGDOM	4.98	448,200	448,200	0	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.49	44,100	44,100	0	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.42	37,800	37,800	0	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
Sub-total (155 States)	**100.00**	**9,000,000**	**8,924,300**	**49,300**	**26,400**

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
ARMENIA	0.13	11,700	0	0	11,700
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
CROATIA	0.13	11,700	0	0	11,700
GEORGIA	0.21	18,900	0	0	18,900
KYRGYZSTAN	0.06	5,400	0	0	5,400
SLOVENIA	0.09	8,100	0	8,100	0
Sub-total (6 States)	**0.66**	**59,400**	**0**	**8,100**	**51,300**
T O T A L (161 States)	**100.66**	**9,059,400**	**8,924,300**	**57,400**	**77,700**

1. Armenia, Bosnia and Herzegovina, Croatia, Georgia, Kyrgyzstan and Slovenia became Member States of UNIDO after the close of the fourth session of the General Conference and were therefore not included in the scale of assesments. (cf. IDB.11/6-PBC.9/8, paras. 11 & 12)

2. Czechoslovakia ceased to exist on 31 December 1992. In January 1993 the Czech Republic and Slovakia became Member States of UNIDO. It is expected that rates of assessment will be approved in December 1993 by the General Assembly. (cf. IDB.11/6-PBC.9/8, para. 13)

10 JUNE 1993
DA/FSD/TRS

Annex III

CASH FLOW ANALYSIS FOR 1993, AS OF 10 JUNE 1993

General Fund and Working Capital Fund

(in millions of United States dollars) a/

1993	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	17.4	18.5	16.6	22.1	29.8	30.7	29.4	20.5	20.0	12.6	0.6	11.1
Revaluation c/	(0.1)	0.3	(0.3)	(0.1)	0.8	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	17.3	18.8	16.3	22.0	30.6	30.0	29.4	20.5	20.0	12.6	0.6	11.1
Contribution income d/												
1990-1991	1.2	0.3	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1992	0.2	0.0	0.6	0.4	0.2	0.1	0.1	3.1	0.1	0.1	8.2	0.1
1993	6.5	3.7	14.6	14.8	3.5	7.4	0.1	4.4	0.5	0.2	15.2	2.6
Budgeted income e/	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.2
Other income f/												
Cost reimbursements	0.6	0.7	0.9	1.9	1.0	1.2	1.2	1.2	1.2	1.2	1.3	1.3
Income CM,GK	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.5	0.1	0.0	0.0	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	9.1	5.0	17.6	17.3	8.2	8.8	1.5	8.9	2.0	1.7	24.8	4.2
Budgeted disbursements i/												
Current biennium	(7.1)	(6.2)	(6.9)	(6.4)	(6.8)	(8.2)	(8.2)	(8.2)	(8.2)	(12.5)	(13.0)	(13.0)
Other disbursements j/												
Cost reimbursements	(0.8)	(0.9)	(1.7)	(1.3)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.3)	(1.3)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK	0.0	(0.1)	(0.2)	(0.2)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	(1.1)	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	(1.9)	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(7.9)	(7.2)	(11.8)	(9.5)	(8.1)	(9.4)	(10.4)	(9.4)	(9.4)	(13.7)	(14.3)	(14.3)
Closing cash k/	18.5	16.6	22.1	29.8	30.7	29.4	20.5	20.0	12.6	0.6	11.1	1.0
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Net closing cash m/	18.5	16.6	22.1	29.8	30.7	29.4	20.5	20.0	12.6	0.6	11.1	0.0
Unliquidated obligations at 31/12/93 (anticipated)												(11.5)
Surplus/(deficit) at 31/12/93												(11.5)

Notes for Cash Flow Analysis

a/ Based on exchange rate of US$1 = AS11.40 for the period June 1993 to December 1993.

b/ Opening Cash - Shows actual cash avaliable for January - June 1993 based on reconciled balances for RB, XP and WC bank accounts and projections of cash avaliable until the end of 1993.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM and GK.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Disbursements against regular budget and regular programme allotments.

j/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM and GK disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, GK and UNDCP.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasability Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: Working capital
XP	Account code: regular programme for technical cooperation